

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

JUL 21 2000

Phil Lombardi, Clerk
U.S. DISTRICT COURT

United States of America,

Plaintiff,

v.

DAVID WAYNE STARKEY,

Defendant

Case Nos. 99-CR-167-(M)

SENTENCING MEMORANDUM OF DAVID STARKEY

While the Revised Presentence Investigation Report is thorough, accurate and fair, Mr. Starkey desires to call to the attention of the Court three matters that he considers to be of significant importance and which he hopes the court will take into account in the determination of his sentence.

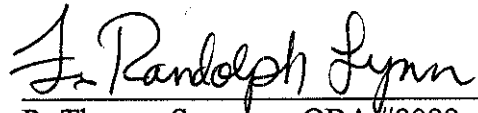
First, Mr. Starkey no longer works for an entity that is run by the two individuals named in paragraph 53 of the Revised Presentence Investigation Report. Mr. Starkey did not know these two individuals were under investigation and Mr. Starkey did not know about the injunctions of the State attorneys general referred to in the Report. Mr. Starkey thanks the Probation Office for alerting him to the questionable nature of his former employers such that he could terminate association with them. (See his attached resignation letter.)

Second, Mr. Starkey wants the Court to know that he mailed a 1040 Form to the IRS for the year in question, and asked the IRS to calculate his tax liability for him. A copy of that 1040 Form and an accompanying letter invoking 26 U.S.C. § 6020 is attached for the Court's review. Such a 1040 Form fails to qualify as a "return" under 26 U.S.C. § 7203 in this Circuit. (See U.S. v. Rickman, 638 F.2d 182 (10th Cir. 1980). Mr. Starkey hoped in vain that mailing such a form and letter requesting IRS's assistance satisfied his obligations.

He knows better, and accepts full responsibility for his actions.

Third, Mr. Starkey wishes to make crystal-clear that he is not the founder or beneficiary of any trust and that he has never stated otherwise. He has made no attempt to mislead the Court or Probation regarding the state of his finances.

Respectfully submitted,

A handwritten signature in cursive script, reading "F. Randolph Lynn". The signature is written in dark ink and is positioned above a horizontal line.

R. Thomas Seymour, OBA #8099

F. Randolph Lynn, OBA #15296

R. THOMAS SEYMOUR, ATTORNEYS

100 West 5th Street, Suite 550

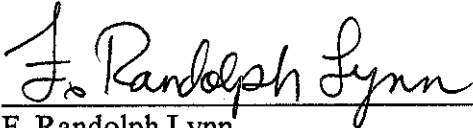
Tulsa, Oklahoma 74103

(918) 583-5791; (918) 583-9251 fax

CERTIFICATE OF SERVICE

I hereby certify that on the ^{21st}~~20th~~ day of July, 2000, a true and correct copy of the foregoing
was mailed with first class postage prepaid to:

Susan Morgan, Esq.
Assistant U.S. Attorney
333 West 4th Street
Tulsa, Oklahoma 74103



F. Randolph Lynn

Starkey.

Form 1040		Department of the Treasury—Internal Revenue Service		1994		IRS Use Only—Do not write or staple in this space.																																									
U.S. Individual Income Tax Return		For the year Jan. 1-Dec. 31, 1994, or other tax year beginning		1994, ending		OMB No. 1545-0074																																									
Label (See instructions on page 12.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign (See page 12.)	Your first name and initial DAVID W. STARKER		Last name		Your social security number 440 70 0046																																										
	If a joint return, spouse's first name and initial		Last name		Spouse's social security number																																										
	Home address (number and street). If you have a P.O. box, see page 12. 331 N. Davis (mailing address)		Apt. no.		For Privacy Act and Paperwork Reduction Act Notice, see page 4.																																										
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. Charmont OK 74017																																														
Do you want \$3 to go to this fund?		If a joint return, does your spouse want \$3 to go to this fund?		Yes		No																																									
Filing Status (See page 12.) Check only one box.		1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 13.)																																													
Exemptions (See page 13.) If more than six dependents, see page 14.		6a <input type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2. b <input type="checkbox"/> Spouse c Dependents: <table border="1"> <thead> <tr> <th>(1) Name (first, initial, and last name)</th> <th>(2) Check if under age 1</th> <th>(3) If age 1 or older, dependent's social security number</th> <th>(4) Dependent's relationship to you</th> <th>(5) No. of months lived in your home in 1994</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here <input type="checkbox"/> e Total number of exemptions claimed						(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1994																																			
(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1994																																											
Income Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2, see page 15. Enclose, but do not attach, any payment with your return.		7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest income (see page 15). Attach Schedule B if over \$400 b Tax-exempt interest (see page 16). DON'T include on line 8a 8b 9 Dividend income. Attach Schedule B if over \$400 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 16) 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). If required, attach Schedule D (see page 16) 14 Other gains or (losses). Attach Form 4787 15a Total IRA distributions 15a b Taxable amount (see page 17) 16a Total pensions and annuities 16a b Taxable amount (see page 17) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation (see page 18) 20a Social security benefits 20a b Taxable amount (see page 18) 21 Other income. List type and amount—see page 18 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶																																													
Adjustments to Income Caution: See instructions ▶		23a Your IRA deduction (see page 19) 23a b Spouse's IRA deduction (see page 19) 23b 24 Moving expenses. Attach Form 3903 or 3903-F 24 25 One-half of self-employment tax 25 26 Self-employed health insurance deduction (see page 21) 26 27 Keogh retirement plan and self-employed SEP deduction 27 28 Penalty on early withdrawal of savings 28 29 Alimony paid. Recipient's SSN ▶ 29 30 Add lines 23a through 29. These are your total adjustments ▶ 30																																													
Adjusted Gross Income		31 Subtract line 30 from line 22. This is your adjusted gross income. If less than \$25,295 and a child lived with you (less than \$9,000 if a child didn't live with you), see "Earned Income Credit" on page 27 ▶ 31																																													

Form 1040 (1994)

Tax Computation

(See page 23.)

- 32 Amount from line 31 (adjusted gross income) 32
- 33a Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. 33a
- Add the number of boxes checked above and enter the total here 33b
- b If your parent (or someone else) can claim you as a dependent, check here 33b
- c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here. 33c

34 Enter the larger of your:

Itemized deductions from Schedule A, line 29, OR
Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero.

- Single—\$3,800
- Head of household—\$5,600
- Married filing jointly or Qualifying widow(er)—\$6,350
- Married filing separately—\$3,175

- 35 Subtract line 34 from line 32 35
- 36 If line 32 is \$83,850 or less, multiply \$2,450 by the total number of exemptions claimed on line 6e. If line 32 is over \$83,850, see the worksheet on page 24 for the amount to enter 36
- 37 Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0- 37
- 38 Tax. Check if from a ☐ Tax Table, b ☐ Tax Rate Schedules, c ☐ Capital Gain Tax Worksheet, or d ☐ Form 8615 (see page 24). Amount from Form(s) 8814 38
- 39 Additional taxes. Check if from a ☐ Form 4970 b ☐ Form 4972 39
- 40 Add lines 38 and 39. 40

If you want the IRS to figure your tax, see page 24.

Credits

(See page 24.)

- 41 Credit for child and dependent care expenses. Attach Form 2441 41
- 42 Credit for the elderly or the disabled. Attach Schedule R. 42
- 43 Foreign tax credit. Attach Form 1116 43
- 44 Other credits (see page 25). Check if from a ☐ Form 3800 b ☐ Form 8398 c ☐ Form 8801 d ☐ Form (specify) 44
- 45 Add lines 41 through 44 45
- 46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- 46

Other Taxes

(See page 25.)

- 47 Self-employment tax. Attach Schedule SE 47
- 48 Alternative minimum tax. Attach Form 6251 48
- 49 Recapture taxes. Check if from a ☐ Form 4255 b ☐ Form 8611 c ☐ Form 8828 49
- 50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 50
- 51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 51
- 52 Advance earned income credit payments from Form W-2 52
- 53 Add lines 46 through 52. This is your total tax. 53

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

- 54 Federal income tax withheld. If any is from Form(s) 1099, check ☐ 54
- 55 1994 estimated tax payments and amount applied from 1993 return. 55
- 56 Earned income credit. If required, attach Schedule EIC (see page 27). Nontaxable earned income: amount 56
- and type 57
- 57 Amount paid with Form 4868 (extension request) 57
- 58 Excess social security and RRTA tax withheld (see page 32) 58
- 59 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 59
- 60 Add lines 54 through 59. These are your total payments 60

Refund or Amount You Owe

- 61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID. 61
- 62 Amount of line 61 you want REFUNDED TO YOU. 62
- 63 Amount of line 61 you want APPLIED TO YOUR 1995 ESTIMATED TAX 63
- 64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, including what to write on your payment, see page 32 64
- 65 Estimated tax penalty (see page 33). Also include on line 64 65

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Spouse's signature. If a joint return, BOTH must sign.

Date

April-10-95

Date

Your occupation

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Firm's name (or yours if self-employed) and address

Date

Check if self-employed ☐

E.I. No.

Preparer's social security no.

ZIP code

I AM ASKING THE IRS TO HELP ME FILL OUT THIS RETURN. SEE MY

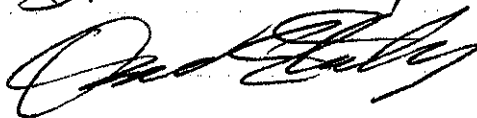
DAVID STARKEY
 331 W. DAVIS
 CLAREMORE, OK. 74017
 918-341-8105

April-10-1995

DEAR IRS, I AM WRITING TO ASK YOU AGAIN TO PREPARE MY RETURN FOR ME. THIS YEAR THE IRS AND FBI SEIZED MY RECORDS SO YOU HAVE THEM IN YOUR CONTROL TO MAKE THE RETURN. I CONSENT TO DISCLOSE ALL INFORMATION NECESSARY TO PREPARE THIS BUT REALLY YOU HAVE ABOUT EVERYTHING. I WILL BE HAPPY TO COME IN AND TRY AND SORT THROUGH ALL THE RECORDS WHERE THIS RETURN CAN BE PROPERLY FILED. I AM PUTTING - ON MY 1040 AND LET YOU KNOW THAT I HAVE TAX DUE AND OWING BUT I WILL ASK YOU TO CHANGE THIS AFTER YOU GO THROUGH ALL MY RECORDS. I AM DOING THIS BECAUSE YOUR OFFICE HAS TOLD ME BEFORE THEY DONT TAKE BLANK RETURNS OR SOMETHING LIKE THAT BUT I DONT KNOW WHAT TO PUT BECAUSE I HAVE NO CLOSURE BECAUSE YOU HAVE MY RECORDS. IT SAYS IN YOUR CODE BOOK UNDER 6020 SEC. THAT YOU DO THIS BUT IT DONT EXPLAIN HOW SO HERE YOU GO. PLEASE WRITE TO THE ADDRESS ABOVE AND LET ME KNOW WHAT TO DO.

THANKS

DAVID STARKEY





DAVID STARKEY

1303 B. North Willow Drive
Claremore, OK 74017
(918) 342-3336
Fax 801-730-8873
Email: dstarkey38@aol.com

To: I.G.P.

(Dan Anderson & David Struckman)

Dear I.G.P.,

It has come to my attention that there are 7 (seven) states that have cease and desist orders issued to you by their States' Attorney Generals. This information came to me about two weeks ago from an official government agency. I also have personally checked this information, and have found it to be accurate. I feel betrayed, that such information has been withheld from myself and 60,000 other members which believed in the integrity of you and this association. As I cannot go into specifics, your actions with these matters have put me at grave personal risk, of which I may pay a high price for something I knew nothing about. Because of this, I am officially and completely terminating all relationships with this organization, effective immediately. I will be informing my team, and all other associates involved with I.G.P., about the above matter. I will also suggest to them that they do the same.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Starkey', written over the word 'Sincerely,'.

David Starkey